

(4) technical and other corrections and revisions to conform the State Act and the Agreement in Principle attached to the State Act to the Settlement Agreement.

(Pub. L. 103-116, §15, Oct. 27, 1993, 107 Stat. 1136.)

REFERENCES IN TEXT

The Housing and Community Development Act of 1987, referred to in subsec. (d), is Pub. L. 100-242, Feb. 5, 1988, 101 Stat. 1815, as amended. Title VII of the Act is classified principally to chapter 120 (§11501 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title of 1988 Amendment note under section 5301 of Title 42 and Tables.

The Foreign Trade Zones Act of 1934, referred to in subsec. (d), probably means act June 18, 1934, ch. 590, 48 Stat. 998, as amended, popularly known as the Foreign Trade Zones Act, which is classified generally to chapter 1A (§81a et seq.) of Title 19, Customs Duties. For complete classification of this Act to the Code, see Tables.

§ 941n. Tax treatment of income and transactions

Notwithstanding any provision of the State Act, the Settlement Agreement, or this subchapter (including any amendment made under section 941m(f) of this title), nothing in this subchapter, the State Act, or the Settlement Agreement—

(1) shall amend or alter title 26, as amended, or any rules or regulations promulgated thereunder, or

(2) shall affect the treatment under title 26 of any person or transaction other than by reason of the restoration of the trust relationship between the United States and the Tribe.

(Pub. L. 103-116, §16, Oct. 27, 1993, 107 Stat. 1137.)

SUBCHAPTER XLIV—AGUA CALIENTE (PALM SPRINGS) RESERVATION OF CALIFORNIA: EQUALIZATION OF ALLOTMENTS

§ 951. Authority to equalize allotments

The Secretary of the Interior (hereinafter called the “Secretary”) is authorized and directed to do whatever is necessary and proper to equalize as nearly as possible the values of all allotments of land on the Agua Caliente (Palm Springs) Reservation in California in accordance with the provisions of this subchapter.

(Pub. L. 86-339, §1, Sept. 21, 1959, 73 Stat. 602.)

SHORT TITLE

Pub. L. 86-339, Sept. 21, 1959, 73 Stat. 602, as amended, which enacted this subchapter, is popularly known as the “Agua Caliente Equalization Act of 1959”.

EXPIRATION OF RESTRICTION ON DISTRIBUTION OF REVENUES FROM MINERAL SPRINGS PARCEL

Pub. L. 105-308, Oct. 30, 1998, 112 Stat. 2932, provided that:

“SECTION 1. FINDINGS.

“Congress finds that—

“(1) among its purposes, the Act entitled ‘An Act to provide for the equalization of allotments on the Agua Caliente (Palm Springs) Reservation in California, and for other purposes’, approved September 21, 1959, commonly known as the ‘Agua Caliente Equalization Act of 1959’ (25 U.S.C. 951 et seq.) (referred to in this section as the ‘Act’) was intended to provide for a reasonable degree of equalization of the value of

allotments made to members of the Agua Caliente Band of Cahuilla Indians;

“(2) the Act was enacted in response to litigation in Federal courts in Segundo, et al. v. United States, 123 F. Supp. 554 (1954);

“(3) the case referred to in paragraph (2) was appealed under the case name United States v. Pierce, 235 F. 2d 885 (1956) and that case affirmed the entitlement of certain members of the Band to allotments of approximately equal value to lands allotted to other members of the Band;

“(4)(A) to achieve the equalization referred to in paragraph (3), section 3 of the Act (25 U.S.C. 953) provided for the allotment or sale of all remaining tribal lands, with the exception of several specifically designated parcels, including 2 parcels in the Mineral Springs area known as parcel A and parcel B;

“(B) section 3 of the Act restricted the distribution of any net rents, profits, or other revenues derived from parcel B to members of the Band and their heirs entitled to equalization of the value of the allotments of those members;

“(C) from 1959 through 1984, each annual budget of the Band, as approved by the Bureau of Indian Affairs, provided for expenditure of all revenues derived from both parcel A and parcel B solely for tribal governmental purposes; and

“(D) as a result of the annual budgets referred to in subparagraph (C), no net revenues from parcel B were available for distribution to tribal members entitled to equalization under section 3 of the Act referred to in paragraph (1);

“(5) by letter of December 6, 1961, the Director of the Sacramento Area Office of the Bureau of Indian Affairs informed the regional solicitor of the Bureau of Indian Affairs that the equalization of allotments on the Agua Caliente Reservation with respect to those members of the Band who were eligible for equalization had been completed using all available excess tribal land in a manner consistent with—

“(A) the decree of the court in the case referred to in paragraph (2); and

“(B) the Act;

“(6) in 1968, the files of the Department of the Interior with respect to the case referred to in paragraph (3), the closure of which was contingent upon completion of the equalization program, were retired to the Federal Record Center, where they were subsequently destroyed;

“(7) on March 16, 1983, the Secretary of the Interior published notice in the Federal Register that full equalization had been achieved within the meaning of section 7 of the Act (25 U.S.C. 957);

“(8) section 7 of the Act states that ‘allotments in accordance with the provisions of this Act shall be deemed complete and full equalization of allotments on the Agua Caliente Reservation’; and

“(9) the regulations governing the equalization of allotments under the Act referred to in paragraph (1) were rescinded by the Secretary, effective March 31, 1983.

“SEC. 2. DEFINITIONS.

“In this Act:

“(1) BAND.—The term ‘Band’ means the Agua Caliente Band.

“(2) PARCEL B.—The term ‘parcel B’ means the parcel of land in the Mineral Springs area referred to as ‘parcel B’ in section 3(b) of the Act entitled ‘An Act to provide for the equalization of allotments on the Agua Caliente (Palm Springs) Reservation in California, and for other purposes’, approved September 21, 1959, commonly known as the ‘Agua Caliente Equalization Act of 1959’ (25 U.S.C. 953(b)).

“(3) SECRETARY.—The term ‘Secretary’ means the Secretary of the Interior.

“SEC. 3. EQUALIZATION OF ALLOTMENTS.

“(a) IN GENERAL.—The full equalization of allotments within the meaning of section 7 of the Act entitled ‘An Act to provide for the equalization of allotments on the